

OKLAHOMA SECRETARY OF STATE



SOS



12106040002

Statement of Charitable Organization☐ Initial Registration☒ Renewal☐ Update

Oklahoma Secretary of State, 2300 N. Lincoln Blvd., Room 101, Oklahoma City, OK 73105-4897
 Telephone: (405) 521-3912

1a. The legal name of the charitable organization: Mountain States Legal Foundation

1b. The organization's employer identification number: 84-0736725

2. Any other name the organization may be identified as or known as, and any distinctive names the organization uses for the purposes of public solicitation of contributions: n/a

3a. The organization is a: ☒ corporation ☐ partnership ☐ other legal entity _____

3b. When & where was the organization formed to do business?

Month, day, year April 25, 1977 State/Country Colorado/USA

3c. Fiscal year ends month/day: December 31

4a. The street address of the charitable organization:

2596 South Lewis Way Lakewood Jefferson CO 80227-2705

Street City County State Zip Code

4b. The mailing address of the charitable organization, if different: n/a

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MAY 18 2009

5. The principal business telephone number (include area code): (303) 292-2021

OKLAHOMA SECRETARY
OF STATE

6. The purposes for which the contributions solicited or accepted are to be used: To engage in nonpartisan legal research, study and analysis for the benefit of the general public and to engage in litigation on behalf of its members and itself on issues of public interest.

(No contribution or any portion thereof shall enure to the private benefit of any voluntary solicitor.)

7. The name and street address of the person who will have custody of the contributions:

William Perry Pendley
2596 South Lewis Way
Lakewood, CO 80227-2705

8. The name and street address of the person(s) responsible for the distribution of funds collected:

William Perry Pendley
2596 South Lewis Way
Lakewood, CO 80227-2705

Janice K. Alvarado
2596 South Lewis Way
Lakewood, CO 80227-2705

9. The period of time during which such solicitation is to be conducted:

Throughout the year, direct mail solicitations

10. A description of the specific method or methods of solicitation:

☐ personal contact ☒ direct mail ☐ telephone
☐ television ☐ radio ☐ other _____

11. Solicitation will be conducted by: ☐ voluntary, unpaid solicitors ☒ paid solicitors ☐ both
-

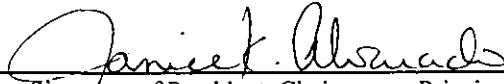
12. IF your organization contracts with or otherwise engages the services of any outside fund raising professional (such as a "professional fund raiser," "paid solicitor," "fund raising counsel," or "commercial co-venturer") the information listed on the page titled "**Charitable Organization Registration Attachment: Professional Fund Raiser Information**" of this form must be submitted for **each** professional with this application.

REQUIRED ATTACHMENTS

13. A copy of Internal Revenue Form 990 as filed by the charitable organization for the most recently completed fiscal year; or for the initial registration of a newly formed organization, a copy of a letter from the Internal Revenue Service, or other evidence, showing the tax exempt status of the charitable organization.
14. A complete list of the names, street addresses, and title or position, of each officer, including each principal salaried executive staff officer, director, and trustee of the charitable organization.

EXECUTION AND ACKNOWLEDGMENT

I, the undersigned, being duly authorized to sign on behalf of the charitable organization named herein, have caused this application to be executed this 7th day of May, 2009; and that the contents of the application and each supporting document are true, to the best of my knowledge, and complete.



Signature of President, Chairman or Principal Officer

Janice K. Alvarado

Type or Print Name

Vice President-Administration

Title

**CHARITABLE ORGANIZATION REGISTRATION
ATTACHMENT
Professional Fund Raiser Information**

(Complete one (1) form for each professional fund raiser. Form may be duplicated.)

- a. Legal name of outside fund raising professional:

Eberle Associates, Inc.

- b. Street & P.O. box address 1420 Spring Hill Road, Suite 490; McLean, VA

- c. Telephone number (including area code): (703) 821-1550

- d. Location of offices used by them on behalf of your organization

1420 Spring Hill Road, Suite 490; McLean, VA 22102

- e. Simple statement of services provided
Direct mail solicitations

- f. Describe the basis of payment and nature of the arrangement. A copy of the contract or other agreement **MUST** be attached. "**See contract**" is **unacceptable** for description. Payment is made to Mountain States Legal Foundation net of all mailing and administration expenses incurred on behalf of Mountain States Legal Foundation. Income consists of proceeds from donors who have donated through the direct mail program.

- g. Does the professional solicit on your behalf? ☒ yes ☐ no

- h. Does the professional have custody or control of donations at any time? ☒ yes ☐ no
Funds are deposited in an escrow account and paid out of the escrow account to cover Eberle expenses and donation proceeds.

- i. Specific amount or percentage of compensation **paid or to be paid** to the professional fund raiser:
\$80 per 1,000 fundraising packages processed and mailed.
-

- j. Property of any kind or value **paid or to be paid** to the professional fund raiser:

No property payments

- k. Percentage value of compensation paid to the professional fund raiser as compared to the:

(1) Total contributions received: 8%

(2) Net amount of total contributions received: 17%

Charitable Organization Financial Statement

NOTE: Every charitable organization which has received contributions during the previous calendar year SHALL file a financial statement WITH its initial registration, and WITH each annual renewal, thereafter, which contains the most recent information as follows. This form must also be signed and acknowledged.

1. The legal name of the charitable organization:

Mountain States Legal Foundation

2. The street address of the charitable organization:

2596 South Lewis Way	Lakewood	Jefferson	CO	80227-2705
Street	City	County	State	Zip Code

3. The telephone number of the charitable organization: (303) 292-2021

4. This report is for the calendar or fiscal year ending: December 31, 2008

- 4a. The gross amount of the contributions collected: 2,335,756

- 4b. The gross amount of the contributions pledged: 0

- 5a. The gross amount **given** to the charitable purpose represented: 2,335,756

- 5b. The gross amount **to be given** to the charitable purpose represented: 0

- 6a. The aggregate amount **paid** for the expenses of such solicitation: 921,037

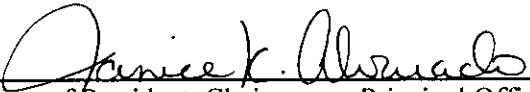
- 6b. The aggregate amount **to be paid** for the expenses of such solicitation: 0

- 7a. The aggregate amount **paid** to professional fund raisers and solicitors: 61,235

- 7b. The aggregate amount **to be paid** to professional fund raisers and solicitors: 0

EXECUTION & ACKNOWLEDGMENT

I, the undersigned, being duly authorized to sign on behalf of the above named charitable organization, have caused this financial statement to be executed this 7th day of May, 2009; and that the contents of this statement and any supporting document(s) are true and, to the best of my knowledge, complete.



Signature of President, Chairman or Principal Officer

Janice K. Alvarado

Print or Type Name



MOUNTAIN
STATES
LEGAL
FOUNDATION

2596 South Lewis Way
Lakewood, Colorado 80227
303-292-2021 • FAX 303-292-1980
www.mountainstateslegal.org

Charitable Organization Registration in Oklahoma
Information & Instructions

Item 14: Names, street addresses, and title or position of each officer, including each principal salaried executive staff officer, each director, and each trustee of the charitable organization:

Ms. Karen D. Kennedy **(Chairman of the Board) (Trustee)**
Kennedy Oil
700 West 6th Street
Gillette, WY 82716
(307) 682-3107; e-mail: kennedywipa@vcn.com

Mr. Peter K. Ellison **(Treasurer) (Trustee)**
Ellison Ranching Company
7515 South 2340 East
Salt Lake City, UT 84121
(801) 943-3037; email: ellisonutah@msn.com

Dr. James V. Taranik **(Secretary)**
Regents Professor
Mackay School of Earth Sciences and Engineering
3389 Buckcreek Drive
Reno, NV 89519
(775) 784-6998; e-mail: jtaranik@mines.unr.edu

William Perry Pendley, Esq. **(President and Chief Operating Officer)**
Mountain States Legal Foundation
2596 South Lewis Way
Lakewood, Colorado 80227-2705
(303) 292-2021; e-mail: wppendley@mountainstateslegal.com

Steven J. Lechner, Esq. **(Vice President and Chief Legal Officer)**
Mountain States Legal Foundation
2596 South Lewis Way
Lakewood, Colorado 80227-2705
(303) 292-2021; e-mail: lechner@mountainstateslegal.com

Charitable Organization Registration in Oklahoma
Item #14
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Ms. Janice K. Alvarado (**Vice President-Administration**)
Mountain States Legal Foundation
2596 South Lewis Way
Lakewood, Colorado 80227-2705
(303) 292-2021; e-mail: alvarado@mountainstateslegal.com



MOUNTAIN
STATES
LEGAL
FOUNDATION

2596 South Lewis Way
Lakewood, Colorado 80227
303-292-2021 • FAX 303-292-1980
www.mountainstateslegal.org

BOARD OF DIRECTORS

Mr. Ernest Angelo, Jr.
410 North Main
Midland, TX 79701
(432) 684-4449; e-mail: ecangelo@suddenlinkmail.com

Mr. Jack Blomstrom
General Counsel
True Companies LLC
455 South Poplar Street
Casper, WY 82601
(307) 266-0313; FAX (307) 266-0357; e-mail: jblomstrom@truecos.com

Mr. Peter A. Botting
President and Chief Executive Officer
W.A. Botting Company
20300 Woodinville-Snohomish Road, NE
Woodinville, WA 98072
(425) 483-7500; FAX (425) 483-7610; home (425) 423-0151; e-mail: pete@wabotting.com

Mr. Stephen M. Brophy
President
Page Land & Cattle Co.
10265 West Camelback Road, Suite 104
Phoenix, AZ 85037-5007
(623) 772-8111; FAX (623) 772-0145; home 480-634-1920; cell (620) 390-7644;
email: sbrophy@pagelandco.com

Mr. George G. Byers
Vice President
Neutron Energy Inc.
9000 East Nichols Avenue, Suite 225
Englewood, CO 80112
(303) 531-0491; FAX (303) 531-0519; home (303) 987-3875; cell (720) 201-7078;
e-mail: gbyers@neutronenergyinc.com

Mr. Victor A. Casebolt
7201 North Cottontail Run
Paradise Valley, AZ 85253
(602) 840-3498; fax (602) 954-2128; email: vic@caseboltphoto.com

Board of Directors

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Ms. Cynthia M. Chandley
Ryley Carlock and Applewhite
One North Central Avenue, Suite 1200
Phoenix, AZ 85004-4417
(602) 258-7701; FAX (602) 257-6951; e-mail: cchandley@rcalaw.com

Mr. Roy G. Cohee
2046 Rustic Drive
Casper, WY 82609
(307) 266-1667; e-mail: roy@cytransportation.com

Larry L. Eastland, Ph.D.
Chairman, President and Chief Executive Officer
Great American Family Parks, Inc.
3420 Ocean Park Boulevard, Suite 3000
Santa Monica, CA 90405
(208) 342-6000; FAX (310) 452-6600; e-mail: eastland@leamanagement.com

Peter K. Ellison, Esq.
Ellison Ranching Company
7515 South 2340 East
Salt Lake City, UT 84121
(801) 943-3037; FAX (801) 942-0675; e-mail: ellisonutah@msn.com

Mr. John R. Gibson
Chairman and Chief Executive Officer
American Pacific Corporation
3883 Howard Hughes Parkway, Suite 700
Las Vegas, NV 89169
(702) 699-4140 (direct); FAX (702) 735-4876; e-mail: jogibson@apfc.com

Mr. James P. Graham
President
Palo Petroleum, Inc.
5944 Luther Lane, Suite 900
Dallas, TX 75225
(214) 691-3676; e-mail: jgraham@palopetro.com

Mr. Thomas M. Hauptman
President
T-K Production Company
2812 First Avenue North, Suite 408
Billings, MT 59101-2235
(406) 259-8480; FAX (406) 259-2124; cell (406) 698-1442; e-mail: hauptmant@aol.com

Board of Directors

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Mr. Henry J. Hood
Senior Vice President - Land and Legal
Chesapeake Energy Corporation
6100 North Western Avenue
Oklahoma City, OK 73118-0496
(405) 879-9400; FAX (405) 879-9531; e-mail: hhood@chkenenergy.com

Dallas P. Horton, DVM, MS
Horton Feedlot and Research Center
134 Oak Avenue
Eaton, CO 80615
(970) 454-3000; FAX (970) 454-2432; e-mail: hortoncattle@msn.com

Mr. John F. Kane
Kane Cattle Company
110 ½ East Frank Phillips
Bartlesville, OK 74003
(918) 336-4900; FAX (918) 336-4902; e-mail: jfkane@kanecattle.com

Ms. Karen D. Kennedy
Kennedy Oil
700 West 6th Street
Gillette, WY 82716
18451 Via Candela
Rancho Santa Fe, CA 92091
307-682-3107; FAX 307-682-6060; cell 307-689-4245; e-mail: kennedywipa@vcn.com

Mr. Ronald M. Krump
Founder, Krump Construction
100 Gazelle Road
Reno, NV 89511
24726 South Stoney Path Drive
Sun Lakes, AZ 85248
(775) 742-4436; FAX (775) 853-8309; e-mail: docd98@aol.com

Mr. David L. McClure
530 Trestle Lane
Lewistown, MT 59457
(406) 538-9874; FAX (406) 538-9874 (call first); e-mail: dmclure@middrivers.com

Mark C. Moench, Esq.
Senior Vice President and General Counsel
Rocky Mountain Power
201 South Main Street, Suite 2400
Salt Lake City, UT 84111-2269
(801) 220-4459; FAX (801) 220-4058; e-mail: mark.moench@pacificorp.com

Mr. David Allen New
615 Warm Springs Avenue
Boise, ID 83712-6328
(208) 343-2343; home: (208) 336-1556; e-mail: davenew@growingexcellence.com

Board of Directors

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Mr. Frank S. Priestley
President
Idaho Farm Bureau
3473 South 3200 East
Franklin, ID 83237-5019
(208) 646-2424; FAX (208) 646-2696; e-mail: fpriestley@idahofb.org

Mr. David B. Rovig
Rovig Minerals, Inc.
2812 First Avenue North, Suite 510
Billings, MT 59101
(406) 245-9520; FAX (406) 245-7719; e-mail: rovigminerals@imt.net

Mr. Steve Schalk
President
Arapahoe Drilling Company, Inc.
3232 Candelaria NE
Albuquerque, NM 87107
(505) 881-6649; FAX (505) 881-1070; e-mail: spschalk@aol.com

Mr. Mark S. Sexton
Chairman and Chief Executive Officer
Inflection Energy LLC
1125 – 17th Street, Suite 2540
Denver, CO 80202
27160 Craig Lane
Golden, CO 80401
(303) 531-2300; FAX (303) 531-2301; cell (303) 880-9996;
e-mail: Mark.Sexton@InflectionEnergy.com

Mr. Don Shawcroft
Vice President
Colorado Farm Bureau
25001 South Highway 285
Alamosa, CO 81101
(719) 274-5516; cell: (719) 588-1127; e-mail: dshawcroft@colofb.com

Mr. L. Jerald Sheffels
8505 Douglas Road East
Wilbur, WA 99185
(509) 647-2213; FAX (509) 647-2066; e-mail: jerry@sheffels.com

Mr. Conley P. Smith
Independent Oil and Gas Operator
1000 Writer Square, 1512 Larimer Street
Denver, CO 80202
(303) 339-4672; FAX (303) 339-4666; cell: (303) 918-0555

Board of Directors

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Mr. Don L. Sparks
Discovery Operating, Inc.
800 North Marienfeld, Suite 100
Midland, TX 79701-3382
(432) 683-5203; FAX (432) 687-1930; e-mail: dsparks@discoveryoperating.com

Ms. Debra W. Struhsacker
Environmental Permitting & Government Relations Consultant
3610 Big Bend Lane
Reno, NV 89509
(775) 826-3800; FAX (775) 826-2648; e-mail: dstruhsacker@sbcglobal.net

Dr. James V. Taranik
Regents Professor
Mackay School of Earth Sciences and Engineering
3389 Buckcreek Drive
Reno, NV 89519
(775) 682-8735; FAX (775) 784-1766; e-mail: jtaranik@mines.unr.edu

Mr. Lyndon C. Taylor
Senior Vice President and General Counsel
Devon Energy Corporation
20 North Broadway, 14th Floor
Oklahoma City, OK 73102-8260
(405) 228-2800; FAX (405) 552-1400; e-mail: Lyndon.Taylor@devon.com

Mr. James L. Telzrow
P.O. Box 259
White Hall, IL 62092-0259
(217) 374-2997; e-mail: jtelz@irtc.net

Mr. Frank Yates, Jr.
President
MYCO Industries, Inc.
105 South 4th Street
Artesia, NM 88210-0840
(575) 748-4410; FAX (575) 748-4586; e-mail: frank.yates@deskoptional.com

DIRECT MAIL FUND RAISING COUNSEL AGREEMENT

AGREEMENT made this 2nd day of June, 1999, between Bruce W. Eberle & Associates, Inc., 1420 Spring Hill Road, Suite 490, McLean, Virginia 22102, hereinafter called Eberle, and Mountain States Legal Foundation, 707 17th Street, Suite 3030, Denver, CO 80202, hereinafter called the Client.

WHEREAS, the Client is desirous of engaging the services of Eberle, it is agreed as follows:

1. **Appointment and Authorization.** Eberle is hereby retained and appointed as the Client's exclusive fund raising counsel for its direct mail fund raising program and list rentals, subject to the terms and conditions of this Agreement. The Client, however, retains the right and authority to continue to engage in in-house direct mail fund raising, including fund raising to those donors on its Eberle generated donor list. The retention of the services of outside contractors to perform logistical support with regard to those in-house mailings shall not constitute a breach of the Client's acknowledgement that Eberle is the Client's exclusive out-of-house direct mail fund raiser.
2. **Services.** Eberle shall provide the following services to the extent necessary to meet the Client's needs:
 - a. *Issues and Copy.* Counsel and advise the Client on issues and copy the Client wishes to use in its direct mail fund raising program. At the direction of the Client, Eberle will prepare draft copy for the Client's review and approval. The Client retains the authority to review, and to approve or disapprove the contents of any mailing undertaken on behalf of the Client to the Eberle generated Client donor list or to any rental list used for the Client.
 - b. *Mailings.* Counsel and advise the client on timing of mailings and list usage as well as promotion.
 - c. *Vendors.* Eberle will counsel and advise the Client on negotiating, arranging, and entering into agreements. At the direction of the Client, Eberle will negotiate, arrange and enter into agreements on behalf of the Client for any materials and services to be used in the direct mail fund raising program.
 - d. *List Rental Promotion.* At the direction of the Client, Eberle will promote the rental of all Client owned mailing lists.
3. **Compensation.**
 - a. *Creative/Coordination Fee.* Eberle shall receive compensation in the sum of eighty dollars (\$80) per one thousand (1000) fund raising packages processed by the mailing house for mailing under the

terms of this Agreement. A package shall include solicitation letter and other enclosures.

- b. *CPI Adjustment.* Eberle compensation as enumerated in paragraph 3.a. shall be subject to an adjustment at the beginning of each calendar year in an amount equal to the increase in the United States nationwide Consumer Price Index prepared by the United States Bureau of Labor Statistics, but shall in no event be less than the amounts set forth in paragraph 3.a.
- c. *List Rental Approval and Commissions.* Eberle or its agent shall receive a commission of 20% of the standard list rental charge and/or exchanges made directly to organizations and a 40% commission on list rentals placed to other brokers or agencies, out of which Eberle will pay the other brokers' fees. It is further understood and agreed that Omega List Company may at times serve as Agent for Eberle. The Client retains authority to approve or disapprove the rental of its Eberle generated donor list. If the Client approves the rental of its Eberle generated donor list, it shall retain the right to review, and approve or disapprove the contents of any mailing to its Eberle generated donor list.

4. Billing and Payment.

- a. *Billings.* Eberle shall render billings from time to time as necessary on its standard forms and they shall be paid no later than on the due date stated therein.
- b. *List Rental Application.* If during the term of this Agreement invoices due Eberle, Omega List Company and/or the ECG Data Center are at any time sixty (60) days or more past due, Eberle shall have the unrestricted right to apply list rental income received to payment of their invoice(s) and to rent the list created under this Agreement and apply the list revenue income from such rentals to payment of their invoice(s) subject to the provisions of 2.a.
- c. *Advances.* It is understood and agreed that any funds advanced by Eberle or third parties for postage and other direct mail fund raising services or materials shall be reimbursed before any other returns are disbursed to others.

5. Confidentiality and Registrations.

- a. All financial information relating to these accounts, and this contract, shall be held in confidence by Eberle. Further, the Client shall hold in confidence all financial matters in connection with this contract, specifically including Eberle's compensation. It is agreed, however, that financial information may be provided by the Client and/or Eberle to governmental agencies upon receipt of a formal request from a governmental entity. The Client shall immediately notify and provide Eberle a copy of any such formal request and the information provided by the Client. Eberle shall likewise advise the Client of such requests and of Eberle's response thereto.

- b. A number of jurisdictions request some form of registration by organizations such as the Client. It is understood and agreed that it is the responsibility of the Client to register in such jurisdictions.
6. **Receipt and Disbursement of Funds.** All funds generated through the direct mail fund raising program under this Agreement shall be received and disbursed directly by the Client or its designated agent. Eberle shall not serve as agent for this purpose.
7. **Duration and Termination.**
- a. *Effective Date.* This Agreement shall become effective on the _____ day of June, 1999, and shall continue in force until terminated as provided herein.
- b. *Termination.* Either party may terminate this Agreement by giving the other party written notice of termination at least ninety (90) days prior to the effective date of termination. Upon receipt of notice of termination, Eberle shall not commence any new work, but it shall complete its consultation work (as described herein) and place all list rentals previously approved by the Client. All other rights and duties of the parties shall continue until the date of termination. In the event the Client or Eberle desires to terminate all work commenced before the receipt of notice of termination, it may be so agreed upon the parties' mutual consent. Compensation to be received by Eberle for partially completed work shall be mutually determined.
- c. *Billings.* Upon termination of this Agreement, Eberle shall submit its billing for all amounts not previously billed and due Eberle at that time. Eberle shall not be entitled to payment for any new work commenced after the date the written notice of termination of this Agreement was received by Eberle. Eberle shall, however, be entitled to payment for work commenced and approved prior to receipt of such notice, or, with express written consent prior to the effective date of termination.
8. **Disposition of Lists, Property and Materials.**
- a. *List Security.* The list generated and developed during the term of this Agreement shall be kept in a secure manner by Eberle.
- b. *List Usage.* Any rentals, exchanges or other use of any lists created under this Agreement shall be to the sole benefit of the Client during the course of this Agreement, except as provided in paragraph 4.b. of this Agreement. Upon termination, Eberle shall be entitled to unlimited use of said list(s) without any payment to the Client. The Client, its officers, and/or representatives shall not during the term of this Agreement, or at any time subsequent thereto, rent, exchange, donate, sell, or otherwise provide any list(s) created under this Agreement to any third party for any reason whatsoever without the prior written approval of Eberle. After the expiration of the terms of this agreement, and upon payment in full of all outstanding invoices,

the Client shall retain the authority to approve or disapprove the rental of its Eberle generated donor list.

- c. *Final Payment.* Upon termination of this Agreement, all lists produced and used under this Agreement shall be considered the exclusive property of Eberle until final payment of all invoices has been made by the Client. A copy of the list shall be provided to the Client upon repayment of all postage advances and upon the final payment of all invoices from Eberle and direct mail vendors.
- d. *Property and Materials.* It is understood and agreed that upon termination of this Agreement, any property and material provided under this Agreement by Eberle shall be the sole and exclusive property of Eberle. The Client shall have no right to use this property and material. Nor shall the Client use any direct mail package, or any portion thereof, created under this Agreement subsequent to its termination unless agreed to by Eberle.

9. **Conversion of List Exchange to Rental.**

- a. *List Owners Option.* It is understood and agreed that whenever the Client receives donor names and addresses to mail on an exchange basis, the organization which owns the donor names and addresses or its agent has the right to convert the exchange to a list rental at fifty percent (50%) of the current list rental price.
- b. *Eberle Option.* If sums are due and owing Eberle, or the direct mail vendors on the date notice of termination is given, Eberle or its agent shall have the right to convert any donor names owed to the Client on an exchange basis to list rentals at fifty percent (50%) or less of the current list rental rates subject to the provisions of paragraph 2.a. Sums generated from such conversions, less commissions, shall be applied to the bills of Eberle and the direct mail vendors.

10. **Work In Progress.** Once mailing lists have been scheduled and/or purchase orders issued for a mailing(s), the Client may not cancel or suspend such mailing(s) except by mutual consent of the parties.

11. **Modification.** This writing contains the entire Agreement of the parties. No representations were made or relied upon by either party, other than those that are expressly set forth. No agent, employee, or other representative of either party is empowered to alter any of the terms hereof, unless done in writing and signed by an executive officer of the respective parties.

12. **Controlling Law.** The validity, interpretation, and performance of this Agreement shall be controlled by and construed under the laws of the State of Virginia. The Client further agrees that any and all legal proceedings concerning this Agreement and its interpretation shall be before a court in Northern Virginia and that such court shall have jurisdiction over the parties hereto.


13. **Waiver.** The failure of either party to this Agreement to object or to take affirmative action with respect to any conduct by the other which is in

violation of the terms of this Agreement shall not be construed as a waiver thereof, or of any future breach or subsequent wrongful conduct.


14. **Claims.** The Client specifically agrees to hold Eberle, Omega List Company, their officers, directors, and employees harmless from any and all claims of third parties, of any nature whatsoever, arising out of materials, including copy, or direct mail fund raising projects, letters and/or packages reviewed and approved by the Client. In the event any payment due Eberle and/or direct mail fund raising creditors is not made in accord with the terms of this Agreement and the obligation(s) is referred to any attorney for collection, the Client agrees to pay all costs of collection, including an attorney's fee of twenty percent of the sum due.
15. **Certification.** The Client does hereby certify to Eberle that there is no agreement with other fund raising counsel or with a direct mail fund raiser or list broker currently in existence as of the effective date of this Agreement which conflicts with the terms hereof. The Client further agrees not to enter into any subsequent agreement which conflicts with the terms of this Agreement.
16. **Notices.** All notices pertaining to this Agreement shall be in writing and shall be transmitted either by personal hand delivery, through the facilities of the United States Postal Service or by facsimile transmission. The addresses set forth above for the respective parties shall be the places where notices shall be sent, unless written notice of a change of address is given.

The undersigned do hereby personally warrant and affirm that they are authorized to execute and bind the parties hereto.


Attest:


Sandra Redhage, Corp. Secretary

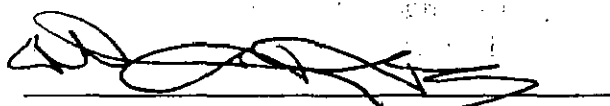
BRUCE W. EBERLE & ASSOCIATES, INC. (Eberle)

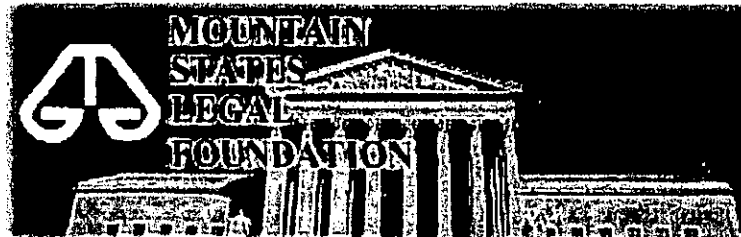

Bruce W. Eberle, President

Attest:


Corporate Secretary

Mountain States Legal Foundation (Client)


William Perry Pendley, President



Mountain States Legal Foundation

(a Colorado Nonprofit Corporation)

Financial Statements

December 31, 2008

Mountain States Legal Foundation

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Independent Auditors' Report

To the Board of Directors of the
Mountain States Legal Foundation
Lakewood, Colorado

We have audited the accompanying statements of financial position of Mountain States Legal Foundation (the "Foundation") (a nonprofit organization) as of December 31, 2008, and the related statements of activities and cash flows for the year then ended. These financial statements are the responsibility of the Foundation's management. Our responsibility is to express an opinion on these financial statements based on our audit. The prior year summarized comparative information has been derived from the Foundation's 2007 financial statements and, in our report dated March 20, 2008, we expressed an unqualified opinion on those financial statements.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Foundation as of December 31, 2008, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Brock and Company CPAs P.C.

Certified Public Accountants

Littleton, Colorado
April 28, 2009

Mountain States Legal Foundation

Statement of Financial Position

December 31, 2008

	2008	2007 (Comparative Totals Only)
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 1,470,182	\$ 1,338,565
Investments, at market value	51,848	35,481
Contributions and other receivables	102,901	330,502
Prepaid expenses and other current assets	35,106	31,733
Total current assets	<u>1,660,037</u>	<u>1,736,281</u>
Beneficial interest in assets held by the Denver Foundation	<u>1,144,359</u>	<u>1,326,952</u>
Property and Equipment		
Land	154,705	154,705
Building	1,399,406	1,399,406
Office equipment	145,598	155,357
Furniture and fixtures	154,698	140,721
Professional library	32,185	32,185
Total property and equipment	<u>1,886,592</u>	<u>1,882,374</u>
Less accumulated depreciation	<u>(453,701)</u>	<u>(406,914)</u>
Net property and equipment	<u>1,432,891</u>	<u>1,475,460</u>
Total assets	<u>4,237,287</u>	<u>4,538,693</u>
LIABILITIES AND NET ASSETS		
Current Liabilities		
Accounts payable	14,674	29,354
Compensated absences	146,377	134,137
Pension payable	59,911	41,380
Endowment fund	31,465	51,511
Accrued expenses	-	-
Current portion of capital lease obligation	4,570	4,184
Total current liabilities	<u>256,997</u>	<u>260,566</u>
Capital lease obligation, net of current portion	<u>1,615</u>	<u>6,185</u>
Total liabilities	<u>258,612</u>	<u>266,751</u>
Net Assets		
Unrestricted	3,145,543	3,584,410
Temporarily restricted	-	-
Permanently restricted	833,132	687,532
Total net assets	<u>3,978,675</u>	<u>4,271,942</u>
Total liabilities and net assets	<u>\$ 4,237,287</u>	<u>\$ 4,538,693</u>

The accompanying Notes are an integral
part of these financial statements

Mountain States Legal Foundation

Statement of Activities

Year ended December 31, 2008

	Unrestricted	Temporarily Restricted	Permanently Restricted
Revenues			
Contributions	\$ 2,238,567	\$ -	\$ 145,600
Net (depreciation) appreciation in fair value of investments	(328,048)	-	-
Interest and dividend income	39,518	-	-
Loss on disposition of equipment	(2,133)	-	-
Other	-	-	-
Net assets released from restrictions	-	-	-
Total revenues	<u>1,947,904</u>	<u>-</u>	<u>145,600</u>
Expenses - Legal			
Salaries and benefits	924,036	-	-
Office expenses	212,702	-	-
Outside professional services	78,841	-	-
Printing	29,906	-	-
Travel	16,747	-	-
Total expenses - legal	<u>1,262,232</u>	<u>-</u>	<u>-</u>
Development			
Salaries and benefits	21,975	-	-
Office expenses	15,231	-	-
Travel	707	-	-
Total development	<u>37,913</u>	<u>-</u>	<u>-</u>
General and Administrative			
Salaries and benefits	82,116	-	-
Office expenses	18,177	-	-
Outside professional services	26,280	-	-
Travel	353	-	-
Total general and administrative	<u>126,926</u>	<u>-</u>	<u>-</u>
Communication and Education			
Salaries and benefits	29,398	-	-
Office expenses	368,275	-	-
Travel	353	-	-
Total communication and education	<u>398,026</u>	<u>-</u>	<u>-</u>
Fundraising			
Salaries and benefits	181,786	-	-
Office expenses	373,721	-	-
Outside professional services	4,542	-	-
Travel	1,625	-	-
Total fundraising	<u>561,674</u>	<u>-</u>	<u>-</u>
Total expenses	<u>2,386,771</u>	<u>-</u>	<u>-</u>
Change in Net Assets	(438,867)	-	145,600
Net Assets - Beginning of Year	<u>3,584,410</u>	<u>-</u>	<u>687,532</u>
Net Assets - End of Year	<u>\$ 3,145,543</u>	<u>\$ -</u>	<u>\$ 833,132</u>

<u>2008</u>	<u>2007 (Comparative Totals Only)</u>
\$ 2,384,167	\$ 2,931,456
(328,048)	107,855
39,518	57,988
(2,133)	(1,520)
-	645
-	-
<u>2,093,504</u>	<u>3,096,424</u>
924,036	920,359
212,702	228,650
78,841	61,040
29,906	10,640
16,747	24,686
<u>1,262,232</u>	<u>1,245,375</u>
21,975	19,334
15,231	16,082
707	1,153
<u>37,913</u>	<u>36,569</u>
82,116	79,664
18,177	20,261
26,280	20,347
353	577
<u>126,926</u>	<u>120,849</u>
29,398	27,967
368,275	698,774
353	577
<u>398,026</u>	<u>727,318</u>
181,786	179,792
373,721	445,506
4,542	21,956
1,625	2,639
<u>561,674</u>	<u>649,893</u>
<u>2,386,771</u>	<u>2,780,004</u>
(293,267)	316,420
<u>4,271,942</u>	<u>3,955,522</u>
<u>\$ 3,978,675</u>	<u>\$ 4,271,942</u>

The accompanying Notes are an integral
part of these financial statements

Mountain States Legal Foundation

Statement of Cash Flows

Year ended December 31, 2008

	<u>2008</u>	<u>2007</u> (Comparative Totals Only)
Cash Flows from Operating Activities		
Cash received from donors	\$ 2,611,768	\$ 2,929,117
Interest and dividends received	39,518	57,988
Miscellaneous cash receipts	-	645
Interest paid	(740)	(1,094)
Cash paid to suppliers and employees	(2,337,130)	(2,678,810)
Net cash provided by operating activities	<u>313,416</u>	<u>307,846</u>
Cash Flows from Investing Activities		
Purchase of property and equipment	(15,793)	(22,639)
Net (acquisitions) sales of investments	(16,222)	110,000
Net cash provided (used) by investing activities	<u>(32,015)</u>	<u>87,361</u>
Cash Flows from Financing Activities		
Principal payments from capital lease obligations	(4,184)	(3,949)
Contributions restricted for permanent endowment	(145,600)	(81,403)
Net cash used by financing activities	<u>(149,784)</u>	<u>(85,352)</u>
Net Increase in Cash and Cash Equivalents	131,617	309,855
Cash and Cash Equivalents at Beginning of Year	<u>1,338,565</u>	<u>1,028,710</u>
Cash and Cash Equivalents at End of Year	<u><u>\$ 1,470,182</u></u>	<u><u>\$ 1,338,565</u></u>

Mountain States Legal Foundation

Statement of Cash Flows

Year ended December 31, 2008

	<u>2008</u>	<u>2007</u> (Comparative Totals Only)
Reconciliation of Changes in Net Assets to Net Cash Provided by Operating Activities		
Changes in net assets	<u>\$ (293,267)</u>	<u>\$ 316,420</u>
Adjustments to Reconcile Excess of Revenue over Expenses to Net Cash Provided by Operating Activities		
Depreciation	56,229	54,462
Loss on disposition of equipment	2,133	1,520
(Gain) loss on sale of investments	924	(938)
Unrealized (appreciation) depreciation on investments	327,124	(106,917)
(Increase) decrease in receivables	227,601	(2,339)
(Increase) decrease in prepaid expenses and other current assets	(3,373)	(3,202)
Increase (decrease) in payables and accrued expenses	(3,955)	48,840
Total adjustments	<u>606,683</u>	<u>(8,574)</u>
Net Cash Provided by Operating Activities	<u><u>\$ 313,416</u></u>	<u><u>\$ 307,846</u></u>

Mountain States Legal Foundation

Notes to Financial Statements

December 31, 2008

Note 1 – Nature of Operations and Summary of Significant Accounting Policies

Nature of Operations Mountain States Legal Foundation (the "Foundation") is organized as a nonprofit corporation. The Foundation was created to bring litigation in the public interest in order to effect legal reform. Such litigation involves the representation of clients individually. The nature and extent of such representation varies depending upon the facts and circumstances of each case. The Foundation's Articles of Incorporation do not provide for the issuance of certificates of capital stock. Additionally, no part of the fund balance shall inure to the benefit of, or be distributable to its members, board of directors, officers or other persons. The Foundation is exempt from federal and state income taxes pursuant to the provisions of Section 501(c)(3) of the Internal Revenue Code. The Foundation is a publicly supported charity under Sections 509(a)(1) and 170(b)(1)(A)(VI) of the code, and contributions to the Foundation are deductible.

Basis of Presentation Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards (SFAS) No. 117, Financial Statements of Not-for-Profit Organizations. Under SFAS No. 117, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. The financial statements have been presented using the accrual basis of accounting.

Estimates The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents The Foundation considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents.

Investments The Foundation carries investments in marketable securities at their fair values in the Statement of Financial Position. Realized and unrealized gains and losses are included in the change in net assets in the accompanying Statement of Activities.

Property and Equipment Property and equipment are stated at cost. The cost and accumulated depreciation or amortization of items sold or retired are removed from the respective accounts and the resulting gain or loss is included in revenues or expenses in the period in which the items are sold or retired. Maintenance and repairs are charged to expense as incurred. Major renewals and improvements are capitalized and depreciated over their useful lives.

Depreciation and amortization are calculated using the straight-line method over the estimated useful lives of the related assets ranging from 8 to 40 years. The initial costs of assets capitalized at the Foundation's inception, are now fully depreciated. Current additions to library are charged to expense.

In-Kind Contributions In-kind contributions are recorded at the fair market value of the donated asset. In-kind contributions totaled \$52,743 for 2008.

Mountain States Legal Foundation

Notes to Financial Statements

December 31, 2008

Note 1 – Nature of Operations and Summary of Significant Accounting Policies (continued)

Functional Expenses Certain expenses, including salaries, travel and office expenses are allocated among functional expense classifications based on management's estimates of effort expended.

Comparative Financial Information The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Foundation's financial statements for the year ended December 31, 2007, from which the summarized information was derived.

Note 2 – Beneficial Interest in Assets Held by the Denver Foundation

The Mountain States Legal Foundation ("MSLF") Endowment Fund was originally established in 1995, as amended and restated in 2000, at the Denver Foundation. Under the terms of the agency agreement, the Denver Foundation shall hold, manage, invest, administer and distribute all such assets in one or more endowment funds known as the Mountain States Legal Foundation Fund.

The Denver Foundation holds investments on behalf of MSLF in two funds; an endowment fund, and an income depletion fund. The income depletion fund is funded from transfers from the endowment fund according to provisions in the agency agreement. MSLF has full access to both the principal and interest in the income depletion fund. Principal contributions to the endowment fund are permanently restricted.

The Foundation records investments held by the Denver Foundation pursuant to SFAS No. 136, *Transfers of Assets to a Not-for-Profit Organization or Charitable Trust That Raises or Holds Contributions for Others*. Accordingly, it has recorded an asset on the statement of financial position for the investments held by the Denver Foundation. At December 31, 2008, \$833,132 of the \$1,144,359 of assets held by the Denver Foundation are permanently restricted.

Note 3 – Investments

The Foundation's investments consisted of the following at December 31, 2008:

	<u>Market Value</u>	<u>Cost Basis</u>
U.S. Government Bonds:		
Balance, beginning of year	\$ 35,481	\$ 35,438
Balance, end of year	35,820	35,438
Common Stock:		
Balance, beginning of year	-	-
Balance, end of year	16,028	15,298
Total investments at December 31, 2008	<u>\$ 51,848</u>	<u>\$ 50,736</u>

Mountain States Legal Foundation

Notes to Financial Statements

December 31, 2008

Note 3 – Investments (continued)

The Foundation's investment income (loss) for the year ended December 31, 2008 consisted of the following at December 31, 2008:

Interest/dividends earned	\$ 39,518
Net realized loss on sale of investments	(924)
Net unrealized losses	<u>(327,124)</u>
	<u>\$ (288,530)</u>

Market value was determined in accordance with Statement of Financial Accounting Standards No. 157, Fair Value Measurements, using Level 1 inputs, which are quoted prices for identical securities in active markets. The market prices were derived from investment broker statements as of December 31.

Domestic and international capital markets have experienced significant volatility with respect to a broad range of securities. As a result, significant fluctuations in the fair value of investments may have occurred subsequent to December 31, 2008.

Note 4 – Retirement Plans

Money Purchase Retirement Plan Substantially all employees of the Foundation are covered by a money purchase retirement plan. The method of determining monthly plan contributions is based upon 7% of eligible participants' salaries. The Foundation's contribution to the trustee fund, net of forfeitures for terminated employees, amounted to \$59,911 and \$41,380 for the years ended December 31, 2008 and 2007, respectively.

Tax-Deferred Annuity Plan The Foundation sponsors a non-contributory tax-deferred annuity plan qualified under Section 403(b) of the Internal Revenue Code. Employees may make contributions to the plan up to the maximum amount allowed by the Internal Revenue Code if they wish.

Note 5 – Allocation of Joint Costs

The Foundation conducts activities that include requests for contributions, as well as program and management and general components. These activities include direct mail campaigns. The Foundation also engages the services of an outside professional fundraising service firm. The costs of conducting these activities include a total of \$1,787,320 of joint costs, which are not specifically attributable to particular components of the activities (joint costs). These joint costs are allocated as follows:

Fundraising	\$ 320,597
Management and General	<u>1,466,723</u>
	<u>\$ 1,787,320</u>

Mountain States Legal Foundation

Notes to Financial Statements

December 31, 2008

Note 6 – Designated Funds

Future Operating Expenses The Board of Directors has decided to invest a portion of contributions received and designate the funds to be used for future operation expenses. The following make up these designated funds at December 31, 2008 and 2007, and are recorded at fair market value:

	2008	2007
Investments:		
U.S. Government Bonds	\$ 35,820	\$ 35,481
Money Market Funds	129,045	173,086
	<u>\$ 164,865</u>	<u>\$ 208,567</u>

Note that the money market funds are recorded in cash and cash equivalents. These funds are restricted designations imposed internally and are recorded as unrestricted assets.

Ongoing Litigation A portion of the Foundation's funds are designated for ongoing cases in which the Foundation is currently involved. At December 31, 2008 and 2007, the Foundation has estimated future expenditures on existing cases to be approximately \$42,000 and \$35,000, respectively. The cases are classified in the following general categories:

	2008	2007
Public land/Natural resources	\$ 20,000	\$ 15,000
Constitutional	17,000	15,000
Free enterprise	5,000	5,000
	<u>\$ 42,000</u>	<u>\$ 35,000</u>

Note 7 – Capital Leases

During 2006, the Foundation entered into a capital lease agreement for a copier. The lease agreement provides for an interest rate of 8.85% and a maturity date in April 2010. Amortization expense of the capital lease amounted to \$3,315 for the year ended December 31, 2008 and such amount is included in depreciation expense in the accompanying financial statements. The following is a schedule by years of future minimum lease payments under the capital lease together with the present value of the net minimum lease payments as of December 31, 2008:

Year ending	
December 31:	
2009	\$ 4,935
2010	1,645
Total minimum lease payment	6,580
Less: Amount representing interest	(395)
Present value of minimum lease payments	<u>\$ 6,185</u>

Form **990**Department of the Treasury
Internal Revenue Service**Return of Organization Exempt From Income Tax**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

OMB No. 1545-0047

2008Open to Public
Inspection**A** For the 2008 calendar year, or tax year beginning and ending**B** Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Termination
☐ Amended return
☐ Application pending

Please use IRS label or print or type.

See Specific Instructions.

C Name of organization**MOUNTAIN STATES LEGAL FOUNDATION**

Doing Business As

Number and street (or P.O. box if mail is not delivered to street address)

2596 SOUTH LEWIS WAY

City or town, state or country, and ZIP + 4

LAKEWOOD, CO 80227**F** Name and address of principal officer:**D** Employer identification number**84-0736725****E** Telephone number**303-292-2021****G** Gross receipts \$ **2,460,206.****H(a)** Is this a group return

for affiliates?

☐ Yes ☒ No**H(b)** Are all affiliates included? ☐ Yes ☐ No

If "No," attach a list. (see instructions)

H(c) Group exemption number ▶**I** Tax-exempt status: ☒ 501(c) (3) ▶ (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: ▶ **WWW.MOUNTAINSTATESLEGAL.ORG****K** Type of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶**L** Year of formation: **1977** **M** State of legal domicile: **CO****Part I Summary**

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: PUBLIC INTEREST LAW FIRM			
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its assets.			
	3	Number of voting members of the governing body (Part VI, line 1a)	67	
	4	Number of independent voting members of the governing body (Part VI, line 1b)	67	
	5	Total number of employees (Part V, line 2a)	16	
	6	Total number of volunteers (estimate if necessary)	0	
	7a	Total gross unrelated business revenue from Part VIII, line 12, column (C)	0.	
7b	Net unrelated business taxable income from Form 990-T, line 34	0.		
Revenue	8	Contributions and grants (Part VIII, line 1h)	2,826,558.	2,335,756.
	9	Program service revenue (Part VIII, line 2g)	51,576.	
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	57,988.	36,460.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	53,967.	48,411.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,987,987.	2,420,627.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		
	14	Benefits paid to or for members (Part IX, column (A), line 4)		
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	1,134,445.	1,202,930.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	919,028.	479,019.
	16b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 921,037.		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	726,531.	704,823.	
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	2,780,004.	2,386,772.	
19	Revenue less expenses. Subtract line 18 from line 12	207,983.	33,855.	
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	4,538,693.	4,237,287.
	21	Total liabilities (Part X, line 26)	266,751.	258,612.
	22	Net assets or fund balances. Subtract line 21 from line 20	4,271,942.	3,978,675.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer

Date

President and Chief Operating Officer

Type or print name and title

Paid

Preparer's Use Only

Preparer's signature

Firm's name (or yours if self-employed), address, and ZIP + 4

BROCK AND COMPANY, CPAS, P.C.
26 WEST DRY CREEK CIRCLE, SUITE 710
LITTLETON, CO 80120

Date

5-6-09Check if self-employed ☐

Preparer's identifying number (see instructions)

EIN ▶

Phone no. ▶ **303-794-5661**

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes ☐ No

Part III Statement of Program Service Accomplishments (see instructions)

1 Briefly describe the organization's mission:

NON PROFIT PUBLIC INTEREST LAW FIRM, REPRESENTING THE GENERAL PUBLIC
ON ISSUES OF BROAD PUBLIC INTEREST.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

☐ Yes ☒ No

If "Yes", describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?

☐ Yes ☒ No

If "Yes", describe these changes on Schedule O.

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses.

Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 1,300,897. including grants of \$) (Revenue \$ 2,335,756.)
LEGAL ACTIVITIES-PUBLIC INTEREST LAW FIRM. SEE ATTACHED SCHEDULE.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services. (Describe in Schedule O.)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses \$ 1,300,897. (Must equal Part IX, Line 25, column (B).)

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II		X
5 Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III		
6 Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
9 Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		X
10 Did the organization hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V	X	
11 Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable	X	
12 Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? If "Yes," complete Schedule D, Parts XI, XII, and XIII	X	
13 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the U.S.?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U.S.? If "Yes," complete Schedule F, Part I		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Part II		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Part III		X
17 Did the organization report more than \$15,000 on Part IX, column (A), line 11e? If "Yes," complete Schedule G, Part I	X	
18 Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II		X
19 Did the organization report more than \$15,000 on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		X
20 Did the organization operate one or more hospitals? If "Yes," complete Schedule H		X
21 Did the organization report more than \$5,000 on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II		X
22 Did the organization report more than \$5,000 on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III		X
23 Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? If "Yes," complete Schedule J	X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer questions 24b-24d and complete Schedule K. If "No," go to question 25		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		X
b Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? If "Yes," complete Schedule L, Part I		X
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? If "Yes," complete Schedule L, Part III		X

Part IV Checklist of Required Schedules (continued)

	Yes	No
28 During the tax year, did any person who is a current or former officer, director, trustee, or key employee:		
a Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? <i>If "Yes," complete Schedule L, Part IV</i>		X
b Have a family member who had a direct or indirect business relationship with the organization? <i>If "Yes," complete Schedule L, Part IV</i>	X	
c Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? <i>If "Yes," complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	X	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1</i>		X
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X

Form 990 (2008)

Part V Statements Regarding Other IRS Filings and Tax Compliance

		Yes	No
1a Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable	1a 8		
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b 0		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	X	
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a 16		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return. (see instructions)	2b	X	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	3a		X
b If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	3b		
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X
b If "Yes," enter the name of the foreign country: See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.			
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
c If "Yes," to question 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?	5c		
6a Did the organization solicit any contributions that were not tax deductible?	6a		X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7 Organizations that may receive deductible contributions under section 170(c).			
a Did the organization provide goods or services in exchange for any quid pro quo contribution of more than \$75?	7a		X
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		X
d If "Yes," indicate the number of Forms 8282 filed during the year	7d		
e Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X
g For all contributions of qualified intellectual property, did the organization file Form 8899 as required?	7g		X
h For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?	7h		X
8 Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8		X
9 Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.			
a Did the organization make any taxable distributions under section 4966?	9a		
b Did the organization make a distribution to a donor, donor advisor, or related person?	9b		
10 Section 501(c)(7) organizations. Enter: N/A			
a Initiation fees and capital contributions included on Part VIII, line 12	10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b		
11 Section 501(c)(12) organizations. Enter: N/A			
a Gross income from members or shareholders	11a		
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year N/A	12b		

Part VI Governance, Management, and Disclosure (Sections A, B, and C request information about policies not required by the Internal Revenue Code.)**Section A. Governing Body and Management**

	Yes	No
For each "Yes" response to lines 2-7b below, and for a "No" response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions.		
1a Enter the number of voting members of the governing body	1a	67
b Enter the number of voting members that are independent	1b	67
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3	X
4 Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?	4	X
5 Did the organization become aware during the year of a material diversion of the organization's assets?	5	X
6 Does the organization have members or stockholders?	6	X
7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	7a	X
b Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	7b	X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	8a	X
b Each committee with authority to act on behalf of the governing body?	8b	X
9a Does the organization have local chapters, branches, or affiliates?	9a	X
b If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?	9b	
10 Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990	10	X
11 Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	11	X

Section B. Policies

	Yes	No
12a Does the organization have a written conflict of interest policy? If "No," go to line 13	12a	X
b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X
c Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	12c	X
13 Does the organization have a written whistleblower policy?	13	X
14 Does the organization have a written document retention and destruction policy?	14	X
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision:		
a The organization's CEO, Executive Director, or top management official?	15a	X
b Other officers or key employees of the organization?	15b	X
Describe the process in Schedule O. (see instructions)		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	X
b If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?	16b	

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ► AR, ME, MI, MN, MS, NM, NY, NC, OK, OR, PA, SC

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.

☐ Own website ☐ Another's website ☒ Upon request

19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ► JANICE ALVARADO, V.P. OF ADMINISTRATION - 303-292-2021
2596 SOUTH LEWIS WAY LAKEWOOD CO 80227

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Use Schedule J-2 if additional space is needed.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation, and **current** key employees. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

☐ Check this box if the organization did not compensate any officer, director, trustee, or key employee.

[illegible]

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
1b Total								377,131.	0.	0.

2 Total number of individuals (including those in 1a) who received more than \$100,000 in reportable compensation from the organization 2

	Yes	No
3 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? If "Yes," complete Schedule J for such person		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including those in 1) who received more than \$100,000 in compensation from the organization 0

Part VIII Statement of Revenue				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	2,335,756.				
	g Noncash contributions included in lines 1a-1f: \$		52,743.				
	h Total. Add lines 1a-1f		2335756.				
Program Service Revenue	Business Code						
	2 a						
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f						
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			39,518.			39,518.
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross Rents	(i) Real	(ii) Personal				
	b Less: rental expenses						
	c Rental income or (loss)						
	d Net rental income or (loss)						
	7 a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
	b Less: cost or other basis and sales expenses	36,521.					
	c Gain or (loss)	37,445.	2,134.				
	d Net gain or (loss)	-924.	-2,134.				
	8 a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	a					
	b Less: direct expenses	b					
	c Net income or (loss) from fundraising events						
	9 a Gross income from gaming activities. See Part IV, line 19	a					
	b Less: direct expenses	b					
	c Net income or (loss) from gaming activities						
	10 a Gross sales of inventory, less returns and allowances	a					
	b Less: cost of goods sold	b					
	c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Business Code					
11 a MAILING LIST RENTAL			48,411.			48,411.	
b							
c							
d All other revenue							
e Total. Add lines 11a-11d			48,411.				
12 Total Revenue. Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e			2420627.	-3,058.	0.	87,929.	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21				
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	250,000.	212,500.	12,500.	25,000.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	688,492.	518,555.	55,624.	114,313.
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	60,981.	46,446.	4,754.	9,781.
9 Other employee benefits	138,356.	97,280.	18,858.	22,218.
10 Payroll taxes	65,101.	49,548.	5,079.	10,474.
11 Fees for services (non-employees):				
a Management				
b Legal	37,617.	28,213.	9,404.	
c Accounting	71,506.	50,628.	16,876.	4,002.
d Lobbying				
e Professional fundraising services. See Part IV, line 17	479,019.			479,019.
f Investment management fees				
g Other				
12 Advertising and promotion				
13 Office expenses	57,840.	39,385.	9,811.	8,644.
14 Information technology				
15 Royalties				
16 Occupancy	52,527.	42,022.	10,505.	
17 Travel	20,662.	17,977.	1,060.	1,625.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	36,381.	29,105.	7,276.	
20 Interest	1,013.	841.	172.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	56,228.	42,529.	8,710.	4,989.
23 Insurance				
24 Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
a FUNDRAISING EXPENSE	208,051.	29,906.	0.	178,145.
b PROFESSIONAL SERVICE	57,304.			57,304.
c EQUIPMENT RENTAL AND MA	47,892.	41,329.	1,901.	4,662.
d INSURANCE	36,539.	33,760.	2,018.	761.
e MEMBERSHIP / EDUCATION	9,662.	9,562.	0.	100.
f All other expenses	11,601.	11,311.	290.	
25 Total functional expenses. Add lines 1 through 24f	2,386,772.	1,300,897.	164,838.	921,037.
26 Joint Costs. Check here <input type="checkbox"/> if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation ...				

Part X Balance Sheet

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	94,452.	1	116,355.
	2 Savings and temporary cash investments	1,241,564.	2	1,352,755.
	3 Pledges and grants receivable, net	330,501.	3	102,901.
	4 Accounts receivable, net		4	7,411.
	5 Receivables from current and former officers, directors, trustees, key employees, or other related parties. Complete Part II of Schedule L		5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	30,982.	9	27,695.
	10a Land, buildings, and equipment: cost basis ... 10a 1,886,591.			
	b Less: accumulated depreciation. Complete Part VI of Schedule D ... 10b 453,701.	1,475,460.	10c	1,432,890.
	11 Investments - publicly traded securities	38,032.	11	52,921.
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	1,327,702.	15	1,144,359.
16 Total assets. Add lines 1 through 15 (must equal line 34)	4,538,693.	16	4,237,287.	
Liabilities	17 Accounts payable and accrued expenses	163,491.	17	161,051.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow account liability. Complete Part IV of Schedule D		21	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable		24	
	25 Other liabilities. Complete Part X of Schedule D	103,260.	25	97,561.
	26 Total liabilities. Add lines 17 through 25	266,751.	26	258,612.
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	3,584,410.	27	3,145,543.
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets	687,532.	29	833,132.
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
33 Total net assets or fund balances	4,271,942.	33	3,978,675.	
34 Total liabilities and net assets/fund balances	4,538,693.	34	4,237,287.	

Part XI Financial Statements and Reporting

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a	X
b	Were the organization's financial statements audited by an independent accountant?	2b	X
c	If "Yes" to lines 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	X
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a	X
b	If "Yes," did the organization undergo the required audit or audits?	3b	

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

To be completed by all section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No. 1545-0047

2008
Open to Public
Inspection

Name of the organization

MOUNTAIN STATES LEGAL FOUNDATION

Employer identification number

84-0736725

Part I Reason for Public Charity Status (All organizations must complete this part.) (see instructions)

The organization is not a private foundation because it is: (Please check only **one** organization.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E.)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).** (Attach Schedule H.)
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 ☐ An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete the Part III.)
- 10 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).** (see instructions)
- 11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h.
- a ☐ Type I b ☐ Type II c ☐ Type III - Functionally integrated d ☐ Type III - Other
- e ☒ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).**
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box ☐
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
- (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?

	Yes	No
11g(i)		X
11g(ii)		X
11g(iii)		X
- (ii) A family member of a person described in (i) above? _____
- (iii) A 35% controlled entity of a person described in (i) or (ii) above? _____
- h Provide the following information about the organizations the organization supports.

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
Total									

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule A (Form 990 or 990-EZ) 2008

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1,937,330.	3,165,291.	2,436,842.	2,826,558.	2,335,756.	12,701,777.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 - 3	1,937,330.	3,165,291.	2,436,842.	2,826,558.	2,335,756.	12,701,777.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						402,047.
6 Public Support. Subtract line 5 from line 4.						12,299,730.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
7 Amounts from line 4	1,937,330.	3,165,291.	2,436,842.	2,826,558.	2,335,756.	12,701,777.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	12,165.	28,952.	44,501.	57,988.	39,518.	183,124.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	93.	70.	8.			171.
11 Total support. Add lines 7 through 10						12,885,072.
12 Gross receipts from related activities, etc. (see instructions)					12	65,636.
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f))	14	95.46 %
15 Public support percentage from 2007 Schedule A, Part IV-A, line 26f	15	91.33 %
16a 33 1/3% support test - 2008. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input checked="" type="checkbox"/>
b 33 1/3% support test - 2007. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2008. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10% -facts-and-circumstances test - 2007. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<input type="checkbox"/>

Part III Support Schedule for Organizations Described in Section 509(a)(2) (Complete only if you checked the box on line 9 of Part I.)**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 - 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support (Add lines 9, 10c, 11, and 12.)						
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

15 Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2007 Schedule A, Part IV-A, line 27g	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2007 Schedule A, Part IV-A, line 27h	18	%

19a 33 1/3% support tests - 2008. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ▶ ☐

b 33 1/3% support tests - 2007. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ▶ ☐

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶ ☐

Schedule B(Form 990, 990-EZ,
or 990-PF)Department of the Treasury
Internal Revenue Service**Schedule of Contributors**

▶ Attach to Form 990, 990-EZ, and 990-PF.

OMB No. 1545-0047

2008

Name of the organization

Employer identification number

MOUNTAIN STATES LEGAL FOUNDATION

84-0736725

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

☒ 501(c)(3) (enter number) organization☐ 4947(a)(1) nonexempt charitable trust not treated as a private foundation☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**. (Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.)

General Rule

☐ For organizations filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

Special Rules

☒ For a section 501(c)(3) organization filing Form 990, or Form 990-EZ, that met the 33 1/3% support test of the regulations under sections 509(a)(1)/170(b)(1)(A)(vi), and received from any one contributor, during the year, a contribution of the greater of (1) \$5,000 or (2) 2% of the amount on Form 990, Part VIII, line 1h or 2% of the amount on Form 990-EZ, line 1. Complete Parts I and II.

☐ For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, aggregate contributions or bequests of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.

☐ For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, some contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not aggregate to more than \$1,000. (If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year.) ▶ \$

Caution. Organizations that are not covered by the General Rule and/or the Special Rules do not file Schedule B (Form 990, 990-EZ, or 990-PF), but they **must** answer "No" on Part IV, line 2 of their Form 990, or check the box in the heading of their Form 990-EZ, or on line 2 of their Form 990-PF, to certify that they do not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

LHA For Privacy Act and Paperwork Reduction Act Notice, see the instructions
for Form 990. These instructions will be issued separately.

Schedule B (Form 990, 990-EZ, or 990-PF) (2008)

Name of organization

Employer identification number

MOUNTAIN STATES LEGAL FOUNDATION

84-0736725

Part I Contributors (see instructions)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	JOHN W. MARTIN P.O. BOX 50190 CASPER, WY 82605	\$ 125,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
2	CASTLE ROCK FOUNDATION 4100 E MISSISSIPPI AVE STE 1850 DENVER, CO 80246-3074	\$ 75,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
3	CHESAPEAKE ENERGY CORPORATION P.O. BOX 18496 OKLAHOMA CITY, OK 73154	\$ 50,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
4	DENNIS GERBAZ CHARITABLE REMAINDER UNITRUST JAMES M. LARSON SUCCESSOR TRUSTEE P.O. BOX 272 GLENWOOD SPRINGS, CO 81602	\$ 50,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
5	THE MCMURRY FOUNDATION P.O. BOX 2016 CASPER, WY 82602	\$ 50,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Schedule D
(Form 990)Department of the Treasury
Internal Revenue Service**Supplemental Financial Statements**▶ Attach to Form 990. To be completed by organizations that
answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

OMB No. 1545-0047

2008Open to Public
Inspection

Name of the organization

MOUNTAIN STATES LEGAL FOUNDATION

Employer identification number

84-0736725

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the
organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor or other impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or pleasure)	<input type="checkbox"/> Preservation of an historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of certified historic structure
<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a-2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year ▶

4 Number of states where property subject to conservation easement is located ▶

5 Does the organization have a written policy regarding the periodic monitoring, inspection, violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff or volunteer hours devoted to monitoring, inspecting, and enforcing easements during the year ▶

7 Amount of expenses incurred in monitoring, inspecting, and enforcing easements during the year ▶ \$

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenues included in Form 990, Part VIII, line 1	▶ \$
(ii) Assets included in Form 990, Part X	▶ \$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items:

a Revenues included in Form 990, Part VIII, line 1	▶ \$
b Assets included in Form 990, Part X	▶ \$

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's accession and other records, check any of the following that are a significant use of its collection items (check all that apply):

- a ☐ Public exhibition
 b ☐ Scholarly research
 c ☐ Preservation for future generations

- d ☐ Loan or exchange programs
 e ☐ Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets

to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Trust, Escrow and Custodial Arrangements. Complete if organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIV and complete the following table:

c Beginning balance

d Additions during the year

e Distributions during the year

f Ending balance

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIV.

Part V Endowment Funds. Complete if organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	1326951.				
b Contributions	145,600.				
c Investment earnings or losses	-315,572.				
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses	-12,620.				
g End of year balance	1144359.				

2 Provide the estimated percentage of the year end balance held as:

- a Board designated or quasi-endowment ☒ 27.20 %
 b Permanent endowment ☒ 72.80 %
 c Term endowment ☐ %

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

(i) unrelated organizations

(ii) related organizations

	Yes	No
3a(i)	X	
3a(ii)		X
3b		

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIV the intended uses of the organization's endowment funds.

Part VI Investments - Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Depreciation	(d) Book value
1a Land		154,705.		154,705.
b Buildings		1,431,590.	254,828.	1,176,762.
c Leasehold improvements				
d Equipment		145,599.	95,936.	49,663.
e Other		154,697.	102,937.	51,760.
Total. Add lines 1a-1e. (Column (d) should equal Form 990, Part X, column (B), line 10(c).)				1,432,890.

Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	2,420,627.
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	2,386,772.
3	Excess or (deficit) for the year. Subtract line 2 from line 1	3	33,855.
4	Net unrealized gains (losses) on investments	4	-327,123.
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	
9	Total adjustments (net). Add lines 4-8	9	-327,123.
10	Excess or (deficit) for the year per financial statements. Combine lines 3 and 9	10	-293,268.

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements	1	2,093,504.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	-327,123.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	-327,123.
3	Subtract line 2e from line 1	3	2,420,627.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total revenue. Add lines 3 and 4c. (This should equal Form 990, Part I, line 12.)	5	2,420,627.

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements	1	2,386,771.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Losses reported on Form 990, Part IX, line 25	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	0.
3	Subtract line 2e from line 1	3	2,386,771.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total expenses. Add lines 3 and 4c. (This should equal Form 990, Part I, line 18.)	5	2,386,771.

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b.

PART V, LINE 4: MOUNTAIN STATES LEGAL FOUNDATION (MSLF) ENDOWMENT

SEEKS TO ENSURE THAT MSLF WILL CONTINUE TO HAVE THE RESOURCES TO LITIGATE
ON BEHALF OF ITS CURRENT CONSTITUENCY AS WELL AS FUTURE GENERATIONS.

Department of the Treasury
Internal Revenue Service

► **Attach to Form 990 or Form 990-EZ.** Must be completed by organizations that answer "Yes" to Form 990, Part IV, lines 17, 18, or 19, and by organizations that enter more than \$15,000 on Form 990-EZ, line 6a.

OMB No. 1545-0047

2008

Open To Public Inspection

Name of the organization

MOUNTAIN STATES LEGAL FOUNDATION

Employer identification number

84-0736725

Part I	Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17.
---------------	---

- 1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a ☒ Mail solicitations
- b ☒ Email solicitations
- c ☐ Phone solicitations
- d ☐ In-person solicitations
- e ☒ Solicitation of non-government grants
- f ☐ Solicitation of government grants
- g ☐ Special fundraising events

- 2 a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?

☒ Yes☐ No

- b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization. Form 990-EZ filers are not required to complete this table.

(i) Name of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
EBERLE AND ASSOCIATES	FUNDRAISING		X	845,766.	479,019.	366,747.
Total				845,766.	479,019.	366,747.

3 List all states in which the organization is registered or licensed to solicit funds or has been notified it is exempt from registration or licensing.

AR, CO, FL, IL, KS, KY, ME, MI, MN, MS, MO, NM, NJ, NY, NC, OK, OR, PA, SC, TN, UT, VA, WA

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other Events	(d) Total Events (Add col. (a) through col. (c))
		(event type)	(event type)	(total number)	
Revenue	1 Gross receipts				
	2 Less: Charitable contributions				
	3 Gross revenue (line 1 minus line 2)				
Direct Expenses	4 Cash prizes				
	5 Non-cash prizes				
	6 Rent/facility costs				
	7 Other direct expenses				
	8 Direct expense summary. Add lines 4 through 7 in column (d)				()
9 Net income summary. Combine lines 3 and 8 in column (d)					

Part III Gaming. Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (Add col. (a) through col. (c))
Revenue	1 Gross revenue				
	2 Cash prizes				
	3 Non-cash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
Direct Expenses	6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				()
	8 Net gaming income summary. Combine lines 1 and 7 in column (d)				

	Yes	No
9 Enter the state(s) in which the organization operates gaming activities: _____		
a Is the organization licensed to operate gaming activities in each of these states?	9a	
b If "No," Explain: _____		
10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?	10a	
b If "Yes," Explain: _____		
11 Does the organization operate gaming activities with nonmembers?	11	
12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?	12	

		Yes	No
13 Indicate the percentage of gaming activity operated in:			
a The organization's facility	13a	%	
b An outside facility	13b	%	
14 Provide the name and address of the person who prepares the organization's gaming/special events books and records:			
Name ►			
Address ►			
15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?		15a	
b If "Yes," enter the amount of gaming revenue received by the organization ► \$ and the amount of gaming revenue retained by the third party ► \$			
c If "Yes," enter name and address:			
Name ►			
Address ►			
16 Gaming manager information:			
Name ►			
Gaming manager compensation ► \$			
Description of services provided ►			
<input type="checkbox"/> Director/officer <input type="checkbox"/> Employee <input type="checkbox"/> Independent contractor			
17 Mandatory distributions:			
a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?		17a	
b Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$			

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees

▶ Attach to Form 990. To be completed by organizations that
answered "Yes" to Form 990, Part IV, line 23.

OMB No. 1545-0047

2008

Open to Public
Inspection

Name of the organization

MOUNTAIN STATES LEGAL FOUNDATION

Employer identification number

84-0736725

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990,
Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef) |

b If line 1a is checked, did the organization follow a written policy regarding payment or reimbursement or provision
of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors,
trustees, and the CEO/Executive Director, regarding the items checked in line 1a?

3 Indicate which, if any, of the following the organization uses to establish the compensation of the organization's
CEO/Executive Director. Check all that apply.

- | | |
|--|---|
| <input type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed in Form 990, Part VII, Section A, line 1a:

- | | | |
|--|-----------|----------|
| a Receive a severance payment or change of control payment? | 4a | X |
| b Participate in, or receive payment from, a supplemental nonqualified retirement plan? | 4b | X |
| c Participate in, or receive payment from, an equity-based compensation arrangement? | 4c | X |

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only 501(c)(3) and 501(c)(4) organizations must complete lines 5-8.

5 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation
contingent on the revenues of:

- | | | |
|------------------------------------|-----------|----------|
| a The organization? | 5a | X |
| b Any related organization? | 5b | X |
- If "Yes," to line 5a or 5b, describe in Part III.

6 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation
contingent on the net earnings of:

- | | | |
|------------------------------------|-----------|----------|
| a The organization? | 6a | X |
| b Any related organization? | 6b | X |
- If "Yes" to line 6a or 6b, describe in Part III.

7 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments
not described in lines 5 and 6? If "Yes," describe in Part III

7 **X**

8 Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the
initial contract exception described in Regs. section 53.4958-4(a)(3)? If "Yes," describe in Part III

8 **X**

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2008

Note. The sum of columns (B)(i)-(iii) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a.

[illegible]

SCHEDULE L
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions with Interested Persons

▶ Attach to Form 990 or Form 990-EZ.
▶ To be completed by organizations that answered
"Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c,
or Form 990-EZ, Part V, lines 38a or 40b.

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2008

Open To Public
Inspection

Name of the organization

MOUNTAIN STATES LEGAL FOUNDATION

Employer identification number

84-0736725

Part I Excess Benefit Transactions (section 501(c)(3) and section 501(c)(4) organizations only).

To be completed by organizations that answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

1	(a) Name of disqualified person	(b) Description of transaction	(c) Corrected?	
			Yes	No

2 Enter the amount of tax imposed on the organization managers or disqualified persons during the year under section 4958 ▶ \$

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization ▶ \$

Part II Loans to and/or From Interested Persons.

To be completed by organizations that answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a.

(a) Name of interested person and purpose	(b) Loan to or from the organization?		(c) Original principal amount	(d) Balance due	(e) In default?		(f) Approved by board or committee?		(g) Written agreement?	
	To	From			Yes	No	Yes	No	Yes	No
Total				▶ \$						

Part III Grants or Assistance Benefiting Interested Persons.

To be completed by organizations that answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of grant or type of assistance

Part IV Business Transactions Involving Interested Persons.

To be completed by organizations that answered "Yes" on Form 990, Part IV, lines 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
ELISABETH PENDLEY	WIFE OF WILLIAM PER	57,304.	CONSULTANT		X

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule L (Form 990 or 990-EZ) 2008

SEE SCHEDULE O FOR SCHEDULE L CONTINUATIONS

**SCHEDULE M
(Form 990)**

Department of the Treasury
Internal Revenue Service

NonCash Contributions

► To be completed by organizations that answered
"Yes" on Form 990, Part IV, lines 29 or 30.

► Attach to Form 990.

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Part I Types of Property

	(a) Check if applicable	(b) Number of contributions	(c) Revenues reported on Form 990, Part VIII, line 1g	(d) Method of determining revenues
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded	X	4	52,743	MARKET VALUE
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution (historic structures)				
14 Qualified conservation contribution (other)				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ► (.....				
26 Other ► (.....				
27 Other ► (.....				
28 Other ► (.....				

29 Number of Forms 8283 received by the organization during the tax year for contributions
for which the organization completed Form 8283, Part IV, Donee Acknowledgment

29

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1-28 that it must hold for
at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for
the entire holding period?

	Yes	No
30a		X
31		X
32a		X

b If "Yes," describe the arrangement in Part II.

31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash
contributions?

b If "Yes," describe in Part II.

33 If the organization did not report revenues in column (c) for a type of property for which column (a) is checked,
describe in Part II.

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Schedule M (Form 990) 2008

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

▶ Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

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2008

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Name of the organization

MOUNTAIN STATES LEGAL FOUNDATION

Employer identification number

84-0736725

FORM 990, PART VI, SECTION A, LINE 6: MOUNTAIN STATES LEGAL FOUNDATION
HAS MEMBERS.

FORM 990, PART VI, SECTION A, LINE 10: THE FORM 990 IS REVIEWED BY THE
FOUNDATION'S ACCOUNTANT WHO IS A LICENSED CPA, WITH OVER 32 YEARS OF TAX
AND ACCOUNTING EXPERIENCE IN PRIVATE PRACTICE AND WITH AN INTERNATIONAL
ACCOUNTING FIRM. THE FORM 990 IS PREPARED BY THE PUBLIC ACCOUNTING FIRM
THAT PERFORMS THE AUDIT OF MOUNTAIN STATES LEGAL FOUNDATION AND THE
INFORMATION PRESENTED ON THE FORM 990 IS BASED ON THE AUDITED BOOKS AND
RECORDS OF THE FOUNDATION. THE FOUNDATION'S ACCOUNTANT COMPARES THE
AUDITED FINANCIAL STATEMENTS AND THE FINAL YEAR END RECORDS OF THE
FOUNDATION WITH THE INFORMATION PRESENTED ON THE FORM 990 AND THEN GIVES
FINAL APPROVAL FOR THE FORM 990 TO BE FILED AS PREPARED.

FORM 990, PART VI, SECTION B, LINE 12C: OFFICERS, DIRECTORS, TRUSTEES AND
KEY EMPLOYEES ARE REQUIRED TO SIGN THE MSLF CONFLICT OF INTEREST POLICY
STATEMENT. THERE IS REGULAR MONITORING OF THIS POLICY TO ASSURE THE
FOUNDATION THAT THE POLICY IS ENFORCED AND ALL OFFICERS, DIRECTORS,
TRUSTEES AND KEY EMPLOYEES ARE IN COMPLIANCE. APPROVAL OF NEW CONTRACTS
AND CASES ARE PRESENTED TO THE BOARD OF DIRECTORS FOR APPROVAL. IF ANY OF
THE OFFICERS, DIRECTORS, TRUSTEES OR KEY EMPLOYEES ARE IN ANY MANNER
INVOLVED AS AN INTERESTED PARTY IN THE PROPOSED CONTRACTS OR CASES THEY ARE
EXCUSED FROM ANY DISCUSSIONS AND ARE NOT ALLOWED TO EXPRESS AN OPINION OR
VOTE ON THE ACCEPTANCE OR REJECTION OF THE CONTRACT OR CASE UNDER
CONSIDERATION.

SCHEDULE O

(Form 990)

Department of the Treasury
Internal Revenue Service**Supplemental Information to Form 990**▶ Attach to Form 990. To be completed by organizations to provide
additional information for responses to specific questions for the
Form 990 or to provide any additional information.

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2008Open to Public
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Name of the organization

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Employer identification number

84-0736725

FORM 990, PART VI, LINE 17, LIST OF STATES RECEIVING COPY OF FORM 990:

AR, ME, MI, MN, MS, NM, NY, NC, OK, OR, PA, SC, TN, VA, WA, CO, KY, UT, FL, KS, IL

FORM 990, PART VI, SECTION C, LINE 19: MSLF DOES PROVIDE AUDITED FINANCIAL
STATEMENTS TO REQUESTING PARTIES, AS WELL AS STATES WE ARE REGISTERED IN
FOR FUNDRAISING PURPOSES.

SCH L, PART IV, BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS:

(A) NAME OF PERSON: ELISABETH PENDLEY

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

WIFE OF WILLIAM PERRY PENDLEY, PRESIDENT